

## **EXHIBIT J**

## Grayer & Dilday

COUNSELLORS-AT-LAW  
27 SCHOOL STREET - SUITE 400  
BOSTON, MASSACHUSETTS 02108  
TEL (617) 227-3470 • FAX (617) 227-9231

FILED

JUL 15 2004

SECRETARY OF THE COMMONWEALTH  
CORPORATIONS DIVISION

### GRAY & DILDAY PROFESSIONAL LIMITED LIABILITY PARTNERSHIP REGISTRATION STATEMENT

1. The federal employer ID number is 04-283-0687
2. The partnership name is: GRAY & DILDAY
3. The partnership address is: 27 School Street Suite 400 Boston, MA 02108
4. The partnership is engaged in the delivery of legal services. There are two partners, ~~one associate, a paralegal and support staff to help us operate as a law firm.~~ JAMES DILDAY and CLAUDE D. GRAY
5. Both of the partners conduct their law practice out of 27 School Street Boston, MA and do not have any other business addresses.
6. The partnership has liability insurance which covers the acts and omissions of all professional staff.

James S. Dilday 7/15/04

SECRETARY OF STATE  
RECEIVED  
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CORPORATIONS DIVISION

## COMMONWEALTH OF MASSACHUSETTS

SUFFOLK, SS.

BE IT REMEMBERED, that at the Supreme Judicial Court holden at Boston within and for said County of Suffolk, on the twenty-fifth day of April A.D. 1973, said Court being the highest Court of Record in said Commonwealth:

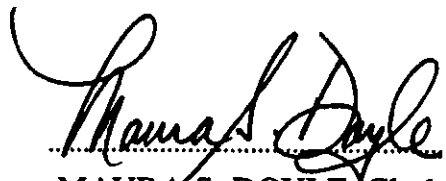
James S. Dilday

being found duly qualified in that behalf, and having taken and subscribed the oaths required by law, was admitted to practice as an Attorney, and, by virtue thereof, as a Counsellor at Law, in any of the Courts of the said Commonwealth: that said Attorney is at present a member of the Bar, and is in good standing according to the records of this Court\*.

In testimony whereof, I have hereunto set my hand and affixed the seal of said Court, this fourteenth day of July in the year of our Lord two thousand and four.



**\*\*Open disciplinary grievances pending:  
File No.: B 1-04-0002**

  
MAURA S. DOYLE, Clerk

\* Records of private discipline, if any, such as a private reprimand imposed by the Board of Bar Overseers or by any court, are not covered by this certification.

## COMMONWEALTH OF MASSACHUSETTS

SUFFOLK, SS.

BE IT REMEMBERED, that at the Supreme Judicial Court holden at Boston within and for said County of Suffolk, on the twenty-fifth day of April— A.D. 1973, said Court being the highest Court of Record in said Commonwealth:

Claude D. Grayer

being found duly qualified in that behalf, and having taken and subscribed the oaths required by law, was admitted to practice as an Attorney, and, by virtue thereof, as a Counsellor at Law, in any of the Courts of the said Commonwealth: that said Attorney is at present a member of the Bar, and is in good standing according to the records of this Court\*.

In testimony whereof, I have hereunto set my hand and affixed the seal of said Court, this fourteenth day of July in the year of our Lord two thousand and four.



  
MAURA S. DOYLE, Clerk

\* Records of private discipline, if any, such as a private reprimand imposed by the Board of Bar Overseers or by any court, are not covered by this certification.

#5105

REGISTERED LIMITED LIABILITY PARTNERSHIP  
(GENERAL LAWS, CHAPTER 108A)

Filed this 15th day of July  
2004

WILLIAM FRANCIS GALVIN  
SECRETARY OF THE COMMONWEALTH

891142

*William Francis Galvin*

James S. DILDAY  
27 School Street  
Boston MA 02108  
(617) 227-3470